

AMENDMENTS TO THE SPECIFICATION:

Please add the following new sentence at page 1, after the title of the invention:

This application is a divisional of Application No. 09/716,258, filed November 21, 2000.

Please replace the paragraph beginning at page 11, line 9 with the following:

The transparent substrate for use in the present invention may be made of any material as far as it is transparent, but the materials having transmittance of at least 80% are suitable for the substrate for use in the present invention. Examples of such materials include commercially available olefin polymer films, such as Zeonex ZEONEX[®] (produced by Nippon Zeon Co., Ltd.) and ARTON (produced by JSR Co., Ltd.), and commercially available cellulose acylate films, such as Fujitac FUJITAC[®] (produced by Fuji Photo Film Co., Ltd.). In addition, polycarbonate, polyallylate, polysulfone and polyether sulfone may also be used as materials for the substrate for use in the present invention. Of those materials, cellulose acylate films are preferred over the others.

Please replace the paragraph beginning at page 30, line 20 with the following:

Examples of dichroic molecules include dye compounds, such as azo dyes, stilbene dyes, pyrazolone dyes, triphenylmethane dyes, quinoline dyes, oxazine dyes, thiazine dyes and anthraquinone dyes. Of these dyes, water-soluble dyes are preferred, but there are cases to which this preference is not applicable. However that may be, it is desirable that hydrophilic substituent groups, such as sulfonic acid, amino and hydroxyl groups, be introduced into those dyes. More specifically, C. I. ~~Direct~~ Yellow DIRECT YELLOW[®] 12, C. I. ~~Direct~~ Orange DIRECT

ORANGE[®] 39, C. I. Direct Orange DIRECT ORANGE[®] 72, C. I. Direct Red DIRECT RED[®] 39, C. I. Direct Red DIRECT RED[®] 79, C. I. Direct Red DIRECT RED[®] 81, C. I. Direct Red DIRECT RED[®] 83, C. I. Direct Red DIRECT RED[®] 89, C. I. Direct Violet DIRECT VIOLET[®] 48, C. I. Direct Blue DIRECT BLUE[®] 67, C. I. Direct Blue DIRECT BLUE[®] 90, C. I. Direct Green DIRECT GREEN[®] 59, C. I. Acid Red ACID RED[®] 37, and the dyes disclosed in JP-A-1-161202, JP-A-1-172906, JP-A-1-172907, JP-A-1-183602, JP-A-1-248105, JP-A-1-265205 and JP-A-7-261024 are given as suitable examples. These dichroic dyes are used as free acids, alkali metal salts, ammonium salts or amine salts. By mixing variously two or more of those dichroic dyes, polarizers differing in hue can be produced. Compounds (dyes) or mixtures of different dichroic molecules can ensure excellent single-plate transmittance and efficiency of polarization as far as they can provide black color when the polarizing elements or the sheet polarizers comprising them are placed so that their polarizing axes intersect at right angles.

Please replace the paragraph beginning at page 34, line 17 with the following:

When the obliquely stretched polarization layer is stuck on a transparent substrate by the use of rolls, as shown in Fig. 3, the absorption axis 14 of the polarization layer deviates from the machine direction (long direction) of the transparent substrate 11 (x axis). As a result, the linear polarization by birefringence of the transparent substrate becomes elliptic polarization. Therefore, it is especially desirable that the refraction indices in the x, y and z directions, n_x , n_y and n_z , satisfy the relations defined hereinbefore. As examples of a transparent substrate having such refraction indices, mention may be made of commercially available films, such as Zeonex ZEONEX[®] and Zeonox ZEONOA[®] (trade names, products of Nippon Zeon Co., Ltd.), ARTON

Attorney's Docket No. 019519-276
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(trade name, a product of JSR Co., Ltd.) and Fujitac FUJITAC[®] (trade name, a triacetyl cellulose product of Fuji Photo Film Co., Ltd.), and non-birefringent optical resin materials disclosed in JP-A-8-110402 and JP-A-11-293116.